

General Fund

100 - General Fund



General Fund Summary (100-XX)	FY2017	FY2018	FY2018 APR	FY2018	FY2019
	Audited	Budgeted	YTD	Estimate	Proposed
REVENUES:					
Income	7,608,295	8,628,166	6,851,308	8,900,411	9,051,830
Total Revenues	7,608,295	8,628,166	6,851,308	8,900,411	9,051,830

Operating Expenditures:					
Administration	1,231,401	1,313,277	1,148,397	1,529,652	1,390,225
City Clerk	215,778	189,694	140,940	174,145	208,927
Planning	221,681	296,176	140,582	193,083	200,615
Police	1,636,652	1,788,155	1,199,566	1,472,082	1,785,916
Jail	939,599	981,846	721,664	956,969	1,282,751
Fire	173,098	176,542	129,815	173,898	198,799
EMT	1,082,672	1,038,358	860,502	1,127,808	1,197,844
Public Works	1,378,921	1,533,697	1,154,553	1,529,528	1,711,495
Small Boat Harbor	17,473.86	86,373.00	43,917.64	58,556.85	100,429.22
Parks & Recreation	425,666	490,648	284,459	379,262	565,099
Other Agency Contributions	5,915	6,500	363	5,467	56,750
Non-Departmental	695,369	707,700	364,847	513,599	848,832
SUBTOTAL OPERATING EXPENDITURES	8,024,226	8,608,966	6,189,606	8,114,050	9,547,683

<i>Excess of Revenues over Operating Expenditures</i>	<i>(415,930)</i>	<i>19,200</i>	<i>661,702</i>	<i>786,362</i>	<i>(495,853)</i>
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Capital Expenditures:					
Administration	-	-	-	-	-
City Clerk	-	-	-	-	5,000
Planning	-	-	-	-	-
Police	10,014	13,700	7,537	7,537	10,000
Jail	-	-	-	-	-
Fire	11,590	-	-	-	10,000
EMT	7,500	5,000	5,000	5,000	5,000
Public Works	-	500	-	-	-
Small Boat Harbor	-	-	-	-	-
Parks & Recreation	-	-	-	-	40,000
TOTAL CAPITAL EXPENDITURES:	29,104	19,200	12,537	12,537	70,000

<i>Excess Revenues over All Expenditures:</i>	<i>(445,034)</i>	<i>0</i>	<i>649,165</i>	<i>773,825</i>	<i>(565,853)</i>
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General Fund Revenues

(100-00)

		FY2017	FY2018	FY2018 APR	FY2018	FY19	% Increase
GENERAL FUND REVENUES:		Audited	Budgeted	YTD	Estimated	Proposed	
Taxes:							
43100	Sales Tax	2,797,733	3,140,560	2,843,586	3,791,448	3,400,000	22%
43105	Sales Tax - Bingo/Pull Tabs	305,273	330,500	329,814	439,752	350,000	15%
43110	Sales Tax - MUS	89,177	92,500	86,352	115,136	94,000	5%
43111	Bed Tax	81,199	147,665	108,364	144,485	120,000	48%
43115	Alcohol Tax	295	500	152	202	500	70%
43116	Liquor Store Tax	176,221	178,230	156,508	208,678	180,000	2%
43117	Tobacco Excise Tax	359,983	360,000	345,858	461,144	400,000	11%
43120	Penalties/Interest - Sales Tax	32,143	50,000	39,950	53,266	50,000	56%
Total		3,842,024	4,299,955	3,910,584	5,214,112	4,594,500	20%
Intergovernmental:							
43200	State Revenue Sharing	159,283	156,633	156,633	156,633	156,500	-2%
43207	AK PERS Relief	163,702	204,760	-	110,000	115,000	-30%
43223	Grant - COPS	51,847	60,000	9,086	9,086	120,000	131%
43224	Federal Grant - Bryne Equip.	10,014	-	-	-	-	-100%
43225	Federal Grant - JAG	-	35,000	-	-	-	0%
43227	FEMA Grant	-	-	-	-	75,000	NEW
43230	SART Program	16,100	10,000	-	15,000	20,000	24%
43315	Jail Contract	982,050	982,050	982,050	982,050	982,050	0%
43523	Electric & Telephone Co-op	119,937	72,980	-	72,980	70,000	-42%
Total		1,502,933	1,521,423	1,147,769	1,345,749	1,538,550	2%
Charges for Services:							
43335	Xerox Copies	13	100	79	80	75	500%
43345	Maps	180	250	110	150	150	-17%
43400	Alarm Monitoring	21,600	21,600	19,700	21,600	22,000	2%
43522	Administrative Overhead	572,500	715,000	496,250	555,000	525,000	-8%
43534	E-911	-	-	-	-	-	0%
43535	Ambulance 3rd Party	239,438	325,000	203,325	325,000	325,000	36%
43536	Ambulance Contribution	542,000	617,000	467,000	617,000	917,000	69%
NEW	Fire Inspections	-	-	-	-	1,000	NEW
NEW	Fire Extinguisher Servicing	-	-	-	-	100,000	NEW
NEW	Firefighter I Training	-	-	-	-	100,000	NEW
43538	EMS Training	-	-	-	-	-	0%
NEW	EMT Search and Rescue Svcs	-	-	-	-	50,000	NEW
43800	Operating Transfers In	717,850	917,350	477,375	636,500	598,705	-17%
Total		2,093,580	2,596,300	1,663,839	2,155,330	2,638,930	26%

General Fund Revenues

(100-00) cont.

		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
GENERAL FUND REVENUES:							
Parks & Recreation:							
43606	Memberships	28,125	25,950	21,073	25,950	30,000	7%
43610	Food	8,374	10,000	8,491	11,000	12,000	43%
43615	Building Rental	9,363	10,000	5,615	10,000	12,000	28%
43616	Special Events/Misc. Donations	7,580	14,000	1,474	14,000	20,000	164%
NEW	Support from Arctic Spirits	-	-	-	-	50,000	NEW
	Total	53,442	59,950	36,653	60,950	124,000	132%
Miscellaneous:							
43118	Moorage Fees	-	45,063	-	-	-	0%
43125	Municipal Court Fines	190	250	744	310	55,000	28847%
43126	Court Fees for Summons	1,105	1,000	1,170	1,475	1,500	36%
43130	Interest	5,771	4,500	6,656	8,000	6,000	4%
43305	Equipment Rental	-	1,000	-	-	1,000	
43330	Rentals/Leases	15,600	15,600	13,602	16,400	15,600	0%
43331	Land Lease	-	-	-	-	-	0%
43332	Quintillion Easements	53,300	-	-	-	-	-100%
43415	Animal Control Fees	2,785	3,700	2,840	3,150	3,500	26%
43425	Building Permits	140	500	260	310	500	257%
43426	Community Activities	4,350	5,500	2,300	4,000	5,000	15%
43427	Notary Services	445	500	335	500	500	12%
43435	Miscellaneous Permits	13,155	12,375	5,965	12,000	12,000	-9%
43505	Cash Over/Short	-	50	5	5	50	0%
43520	Miscellaneous Income	19,276	60,000	58,527	78,036	50,000	159%
43525	NSF Check Fee	200	500	50	75	200	0%
43530	Donations	-	-	10	10	5,000	0%
	Total	116,316	150,538	92,464	124,271	155,850	34%
Other Financing Sources:							
TOTAL GENERAL FUND REVENUES:		7,608,295	8,628,166	6,851,308	8,900,411	9,051,830	19%

Administration (100-10)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Salaries & Wages	514,148	542,632	443,945	591,926	570,312	11%
	Overtime	234	1,500	1,197	1,197	150	-36%
	Employee Benefits	205,734	180,107	154,059	205,411	226,863	10%
	Total Personnel	720,117	724,239	599,201	798,535	797,325	11%
MATERIALS, SUPPLIES AND SERVICES:							
54165	Employee Moving Expenses	7,070	3,000	3,000	3,000	-	-100%
54210	Electricity	7,146	7,255	5,010	6,680	7,200	1%
54215	Heating Fuel	10,408	10,645	7,437	9,915	10,500	1%
54220	Building Maintenance	918	1,450	1,372	1,830	2,500	172%
54306	Meals & Entertainment	-	1,000	362	500	1,000	NEW
54312	Books & Publications	686	1,525	646	700	700	2%
54315	Office Supplies & Equip.	16,687	14,000	10,999	14,666	14,000	-16%
54325	Office Leased Equip.	3,043	3,060	2,797	3,730	3,200	5%
54400	Service Charges	31,708	29,500	17,940	23,921	25,000	-21%
54410	Telephone/Fax/Internet	18,949	19,200	23,279	31,038	19,500	3%
54415	Travel/Lodging	22,001	15,250	10,757	14,343	15,000	-32%
54425	Training	14,112	15,000	13,149	17,532	15,000	6%
54430	Dues & Memberships	1,047	1,380	820	1,094	1,200	15%
54434	Ambulance 3rd Party	17,730	32,500	20,359	27,145	35,000	97%
54435	Postage	5,396	6,748	2,879	3,839	4,500	-17%
54436	Professional Services	54,660	55,000	47,916	63,888	55,000	1%
54437	Audit Consulting	69,500	79,000	70,056	93,409	75,000	8%
54438	Legal	121,513	166,000	200,179	266,905	180,000	48%
54439	Insurance	6,309	6,075	5,423	7,230	6,000	-5%
54440	Advertising	1,088	4,000	3,329	4,439	1,500	38%
54441	Lobbying	99,703	100,000	86,250	115,000	100,000	0%
54505	Unleaded Gas	1,680	1,350	950	1,267	1,600	-5%
54526	Light Vehicle R & M	2,145	1,000	1,157	1,542	2,000	-7%
54620	Maint./Support Agmt.	12,644	15,100	13,129	17,506	17,500	38%
54901	Miscellaneous	(14,857)	-	-	-	-	-100%
	Total MS&S	511,285	589,038	549,197	731,118	592,900	16%
	Total Operating Expense	1,231,401	1,313,277	1,148,397	1,529,652	1,390,225	13%
CAPITAL EXPENDITURES (100-10-XXXXX):							
54600	Capital Purchases	-	-	-	-	-	0%
	Total Capital Expenditures	-	018 APR YTD	-	-	-	0%
	Total Operating & Capital	1,231,401	#VALUE!	1,148,397	1,529,652	1,390,225	13%

Administration (100-10)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Sales and bed tax revenues have shown drastic increase from FY17. The new tax exempt cards could have a large role in those numbers. Other sources of revenue are not significant.

Employee moving expenses have shown a decrease due to the higher paid positions being filled.

Building maintenance is increased to make the necessary improvements to the building for structural stability and safety

Meals and Entertainment is a new account set up to provide the City Manger a budget for meetings with vendors/other professional entities. This is not meant to be an account for employee usage only.

Office Supplies have shown a huge decrease. We have turned to ordering more strategically and utilizing Amazon for more of our heavier items to take advantage of the free shipping.

Service charges are expected to decrease significantly after reviewing the accounts with wells fargo and fine tuning processes internally.

Travel/Lodging/Per Diem will show a decrease compared to FY17, but is around the same as FY18. Due to the hiring of new employees to fill the City Manger and Finance director position there is a need for training and networking associated with getting all employees up to standards and meeting the requirements of doing business on behalf of the City.

Training will increase for the same reasons as travel/lodging/ per diem.

Dues and memberships will increase to get the new City manager and Finance director associated with the necessary associations and groups. AML, GFOA, AGFOA, etc.

Ambulance 3rd party is expected to increase along with the revenue due to the new policy for Billing911 to start billing HIS directly for beneficiaries without private insurance.

Postage is going to decrease due to the allocation out to other departments. Currently only allocated out to PD and should be allocated out throughout the departments using the postage machine.

Audit consulting rates increased. We should consider putting out an RFP to get a feel for the correct rates. FY17 audit was severely delayed due to unforeseeable emergencies.

Legal rates have decreased due to the knowledge of utilizing our current AML/JIA policy. 30 min free legal consult per issue. \$5K deductible and they would hire Mr. Evans if they feel we should pursue the issue.

Advertising amount will increase due to putting out more RFPs and going through the proper channels to advertise for necessary positions.

Maintenance/Support Agreement is increased significantly due to the new contract with ACSIT and the demands to meet their IT standards for service.

Narrative

- 54165- Employee Moving Expenses:** This account provides for reimbursing new employees relocation expenses negotiated.
- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel for the City Hall.
- 54220 - Building Maintenance:** This account provides for the parts/ materiels necessary for maintanence/repair of the City Hall
- 54306 -Meals & Entertainment:** This account provides for the meals associated with entertaining vendors and business partners. This is not an account intended for employee meals.
- 54312 - Books & Publications:** This account provides for the necessary documents to stay current on policies, procedures, GAAP, GASB, etc.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, reciept paper, paper clips, rubber bands, markers, etc.
- 54325 - Office Leased Equipment:** This account provides for the printer/ fax machine lease
- 54400 - Service Charges:** This account provides for service charges for banking, credit card, and other service fees.
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54430 -Dues & Membership: \$1,000 -** This account provides for fees assoicated with professional organizations.
- 54434 -Ambulance 3rd Party:** This account provides for fees assoicated with Billing911 as our 3rd party billing for Ambulance services.
- 54435- Postage:** This account provides for postage charges occurred in conducting business and will be allocated monthly.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54437-Audit Consulting:** This account provides for the hiring of professional auditors for our annual audit.
- 54438- Legal Fees:** This account provides for the fees associated with legal fees, deductibles, consulting and action taken on behalf of the City.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54440- Advertising:** This account provides for advertising for community awareness.
- 54441 - Lobbying:** This account provides for our State and Federal Lobbyists contracted.
- 54505- Gas/Diesel:**This account provides for fuel charges for the vehicle(s) used by the department and will be allocated monthly.
- 54526- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54620- Maintenance/Support:** This account provides for IT and software support for the network and other software/equipment.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

City Clerk (100-20)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Council Honorarium	23,200	20,600	19,550	18,000	20,000	-14%
	Salaries & Wages	88,675	85,809	71,228	85,809	109,504	23%
	Employee Benefits	38,188	37,335	26,812	35,749	35,659	-7%
	Total Personnel	150,062	143,744	117,590	139,558	165,162	10%
MATERIALS, SUPPLIES AND SERVICES:							
54170	Election Expense	685	800	448	800	600	-12%
54312	Books & Publications	3,050	2,000	950	2,000	1,000	-67%
54315	Office Supplies	6,259	1,000	401	1,000	1,000	-84%
54325	Office Leased Equip.	2,029	2,700	1,684	2,245	2,200	8%
54410	Telephone	4,391	3,720	2,963	3,720	3,700	-16%
54415	Travel/Lodging	22,336	21,000	5,586	10,000	21,250	-5%
54425	Training	4,792	2,725	1,807	2,725	2,000	-58%
54430	Dues & Memberships	3,829	3,956	3,956	3,956	4,000	4%
54435	Postage	-	-	-	-	75	NEW
54439	Insurance	2,547	1,410	1,313	1,500	1,500	-41%
54440	Advertising (RFB & RFP)	563	1,000	154	1,000	1,000	78%
54500	Council Amenities	13,796	4,000	3,078	4,000	4,000	-71%
54620	Maintenance/Support Agreement	1,440	1,440	840	1,440	1,440	0%
54901	Miscellaneous	-	199	169	200	-	0%
	Total MS&S	65,716	45,950	23,350	34,586	43,765	-33%
	Total Operating Expense	215,778	189,694	140,940	174,145	208,927	-3%
CAPITAL EXPENDITURES (100-20-XXXXX):							
54600	Capital Purchases	-	-	-	-	5,000	100%
	Total Capital Expenditures	-	-	-	-	5,000	100%
	Total Operating & Capital	215,778	189,694	140,940	174,145	213,927	-1%

City Clerk (100-20)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Election expense will go down. FY18 had a recount and other factors played into the picture for FY17.

Books and Publications have decreased due to online capabilities.

Office Supplies have shown a huge decrease. We have turned to ordering more strategically and utilizing Amazon for more of our heavier items to take advantage of the free shipping and utilizing capital purchases account for large office equipment.

Office leased equipment is budgeted slightly less than prior years to be more in line with actual expenses.

Telephone shows a decrease due to the City's internet charges being allocated out correctly.

Training will show a decrease compared to FY17, but is around the same as FY18. The training/conference fee needs for council will not include City Manager for FY19 forward.

Training will increase for the same reasons as travel/lodging/per diem.

Postage is a new account. FY19 will show the allocation for every department, instead of just the police department.

Insurance shows a decrease compared to FY17, but we received a substantial true up credit for FY17 insurance premiums. This is a more accurate estimate.

Advertising amount will increase due to putting out more RFPs and going through the proper channels to advertise for necessary actions.

Council Amenities are decreasing due to the proper effort putting into planning by City Clerk and other staff. Cutting out the catering and rentals have saved a significant amount of money.

Narrative

- 54170- Election Expenses:** This account provides for the expenses occurred with hosting an election and election workers.
- 54312 - Books & Publications:** This account provides for the necessary documents to stay current on policies, procedures, etc.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.
- 54325 - Office Leased Equipment:** This account provides for the printer/fax machine lease
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee and council travel expenses associated with mandatory and elected training and conferences.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54430 -Dues & Membership: \$1,000 -** This account provides for fees associated with professional organizations.
- 54435- Postage:** This account provides for postage charges occurred in conducting business and will be allocated monthly.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54440- Advertising:** This account provides for advertising for community awareness.
- 54500 - Council Amenities:** This account provides for supplies to host meetings for the Council. Water, food, supplies, etc.
- 54620- Maintenance/Support:** This account provides for IT and software support for the network and other software/equipment.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Planning (100-50)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY 2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Planning Comm. Stipend	3,975	6,300	2,625	6,300	2,500	-37%
	Salaries & Wages	138,663	174,097	89,947	119,930	117,269	-15%
	Overtime	1,109	700	725	500	500	-55%
	Employee Benefits	56,551	88,260	31,150	41,534	57,687	2%
	Total Personnel	200,298	269,357	124,448	168,264	177,955	-11%
MATERIALS, SUPPLIES, & SERVICES:							
54315	Office Supplies	1,218	1,000	942	1,000	1,000	-18%
54325	Office Leased Equip.	4,128	4,860	2,831	4,800	4,800	16%
54410	Telephone	533	1,600	1,149	1,500	1,000	88%
54415	Travel/Lodging	5,729	7,893	7,174	7,174	5,500	-4%
54425	Training	-	1,500	485	485	1,500	NEW
54436	Professional Services	3,461	5,000	415	5,000	3,500	1%
54439	Insurance	2,899	1,606	1,494	2,000	2,000	-31%
54500	Commission Amenities	707	1,000	596	1,000	700	-1%
54505	Unleaded Gas/Diesel	1,680	1,500	837	1,500	1,600	-5%
54526	Light Vehicle R & M	667	500	-	-	700	5%
54620	Maintenance/Support Agreement	360	360	210	360	360	0%
	Total MS&S	21,383	26,819	16,134	24,819	22,660	6%
	Total Operating Expenditures	221,681	296,176	140,582	193,083	200,615	-10%
CAPITAL EXPENDITURES (100-50-XXXXX):							
54600	Refuse Truck/Dumpsters	-	-	-	-	-	0%
54601	Garbage Cans (Front St.)	-	-	-	-	-	0%
54603	Snow Blower	-	-	-	-	-	0%
54963	Capital Project Expense	-	-	-	-	-	0%
	Total Capital Expenditures	-	-	-	-	-	
	Total Operating & Capital	221,681	-	140,582	-	200,615	

Planning (100-50)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Office Supplies have shown a huge decrease. We have turned to ordering more strategically and utilizing Amazon for more of our heavier items to take advantage of the free shipping.

Office leased equipment is showing an increase due to the new FY18 contract increases

Telephone is showing a significant increase due to the remote employees. FY18 was high due to the changeover in plan and determining the correct phone plan for our needs.

Training is a new account and will increase for the anticipation of hiring new employees for the currently vacant positions.

Insurance shows a decrease compared to FY17, but we received a substantial true up credit for FY17 insurance premiums. This is a more accurate estimate.

Narrative

54315 - Office Supplies & Equipment: This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.

54325 - Office Leased Equipment: This account provides for the printer/fax machine lease

54410- Telephone/Fax/Internet: This account provides for monthly telephone, fax, and internet charges.

54415- Travel/Lodging/Per Diem: This account provides for employee travel expenses associated with mandatory and elected training.

54425- Training: This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.

54436- Professional Services: This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.

54439- Insurance: This account provides for the monthly insurance premium paid to AML JIA.

54500 - Commission Amenities: This account provides for supplies to host meetings for the Commission. Water, food, supplies, etc.

54505- Gas/Diesel: This account provides for fuel charges for the vehicle(s) used by the department and will be allocated monthly.

54526- Light Vehicle R&M: This account provides for parts and materials used to repair and maintain the light duty vehicles.

54530 -Equipment Maintenance: This account provides for the parts/materiels necessary for maintenance/repair of equipment.

54620- Maintenance/Support: This account provides for IT and software support for the network and other software/equipment.

54901-Miscellaneous: This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Police (100-70)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimated	FY2019 Proposed	% Increase
PERSONNEL:							
	Salaries & Wages	934,726	956,768	691,299	806,000	923,400	-1%
	Overtime	16,898	36,000	25,536	35,000	34,900	107%
	Employee Benefits	433,120	517,413	269,736	335,000	493,481	14%
	Total Personnel	1,384,743	1,510,181	986,570	1,176,000	1,451,781	5%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	7,317	8,045	4,708	6,277	7,500	3%
54215	Heating Fuel	4,687	5,210	5,411	7,215	6,000	28%
54220	Building Maintenance	419	1,000	1,026	1,368	500	19%
54301	Clothing	2,034	4,000	3,122	4,163	7,200	254%
54315	Office Supplies	2,699	2,000	2,006	2,674	2,800	4%
54316	Operations Supply	9,441	12,000	10,236	13,648	14,000	48%
54317	Community Policing		1,000	586		-	
54325	Office Leased Equipment	2,335	1,920	1,515	2,020	2,400	3%
54410	Telephone/Fax	9,658	9,900	7,855	10,473	10,000	4%
54415	Travel/Lodging/Per Diem	30,126	27,320	27,317	28,000	47,060	56%
54420	Employee Rent	13,500	24,200	8,991	13,500	13,500	0%
54425	Training	4,323	9,710	9,760	10,000	46,175	968%
54430	Dues & Membership	250	150	150	199	1,000	301%
54435	Postage	1,203	1,052	829	1,106	1,200	0%
54436	Professional Services	8,820	12,000	7,222	9,629	12,000	36%
54439	Insurance	99,550	109,938	103,533	138,044	99,500	0%
54440	Advertising	851	1,000	932	1,243	1,000	17%
54445	SART Examinations	16,100	10,000	-	20,000	20,000	24%
54505	Unleaded Gas/Diesel	25,043	25,000	12,877	20,000	25,000	0%
54526	Light Vehicle R & M	10,269	10,032	3,063	4,084	12,000	17%
54530	Equipment Maintenance	-	250	216	250	500	NEW
54620	Maintenance/Support Agrmt.	225	180	105	140	800	256%
54630	Animal Control	1,193	2,067	1,536	2,048	4,000	235%
	Total MS&S	251,909	277,974	212,996	296,082	334,135	33%
	Total Operating Expenditures	1,636,652	1,788,155	1,199,566	1,472,082	1,785,916	9%
CAPITAL EXPENDITURES (100-70-XXXXX):							
54600	Capital Purchase	10,014	13,700	7,537	7,537	10,000	0%
	Total Capital Expenditures	10,014	13,700	7,537	7,537	10,000	0%
	Total Operating & Capital	1,646,666	1,801,855	1,207,103	1,479,619	1,795,916	9%

Note: Salary reflects 50% to Jail for Chief and Records Admin

Police (100-70)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Revenues are projected to increase with corrected fees to recapture the loss for certain services in FY18 and collection on Public Intoxication Violations.

Heating fuel is at a slight increase in anticipation of higher rates.

Building maintenance is increased to make the necessary improvements to the building for structural stability and safety

Clothing is increasing to provide the necessary Personal Protective Equipment (PPE) to meet minimum standards for field. \$1800 per officer x4

Operations supply is increasing due to the need for sufficient modern equipment and supplies for the police force.

Travel/Lodging/Per Diem will increase due to the anticipation of hiring new employees to fill the many vacant positions and the training associated with getting all employees up to standards and meeting the grant requirements in the COPS grants awarded to the City.

Training will increase for the same reasons as travel/lodging/per diem, meeting the 40 hour class requirement and academy training.

Dues and memberships will increase to get the police department associated with multiple agencies and increase outreach and professional relationships such as: IACP, AACOP for Chief, Lt., Inv., APOA (LODD benefit)

Professional services will increase to meet the APSC standards for required evaluations for the police force.

Advertising has a slight increase to provide for an increase in community outreach and awareness.

SART examinations is increasing slightly due to the high numbers in FY18 that are being sent from Maniilaq.

Light Vehicle Repair/Maintenance is carrying an emergency fund for vehicle parts/repairs that come with aging vehicles.

Equipment maintenance is a new account that has been used in FY18 to care for the outdated dispatch system and other equipment within the police department.

Maintenance/Support Agreement carries the necessary funds to have support for the Tasers, Axon Cameras, Crime Star RMS, Blue Zone, etc.

Narrative

- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel for the Police Station.
- 54220 - Building Maintenance:** This account provides for the parts/materiels necessary for maintanence/repair of the Police Station.
- 54301 - Clothing:** This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.
- 54325 - Office Leased Equipment:** This account provides for the printer/fax machine lease
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54420-Employee Rent:** This account provides for the approved subsidy of rent and utilities for the finora properties rental.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54430 -Dues & Membership:** This account provides for fees assoicated with professional organizations, including: IACP, AACOP for Chief, Lt., Inv., APOA (LODD benefit)
- 54435- Postage:** This account provides for postage charges occurred in conducting business and will be allocated monthly.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54440- Advertising:** This account provides for advertising for community awareness.
- 54445- SART Examinations:** This account provides for investigations/SART, SANE exams performed.
- 54505- Gas/Diesel:** This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.
- 54526- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54530 -Equipment Maintenance:** This account provides for the parts/materiels necessary for maintanence/repair of equipment.
- 54620- Maintenance/Support:** This account provides for IT and software support for the network and other softwares/equipment.
- 54630-Animal Control:** This account provides for costs related to the care and feeding of stray or loose animals within the City; Pound Maintenance, including heating fuel.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Jail (100-75)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Salaries & Wages*	513,537	485,328	374,478	499,304	488,372	-5%
	Overtime	551	21,000	20,986	16,000	25,000	4435%
	Employee Benefits	233,624	271,111	154,383	205,845	246,345	5%
	Total Personnel	747,713	777,439	549,848	721,148	759,717	2%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	6,660	6,450	4,940	6,587	7,400	11%
54215	Heating Fuel	31,259	29,700	25,439	28,000	35,000	12%
54220	Building Maintenance	7,493	5,000	4,860	5,000	8,000	7%
54301	Clothing	163	2,500	1,551	4,000	4,000	2347%
54306	Food & Prisoner Supplies	34,831	35,000	25,253	45,000	45,000	29%
54315	Office Supplies	3,455	4,157	3,972	5,297	3,500	1%
54316	Operations Supplies	3,916	8,500	4,836	6,448	26,773	584%
54410	Telephone	4,072	4,200	3,563	4,750	4,500	11%
54415	Travel/Lodging/Per Diem	1,582	4,850	4,842	6,456	22,152	1300%
54425	Training	331	1,000	-	-	4,000	1108%
54430	Dues & Membership	150	50	50	150	150	0%
54434	Television	660	660	612	816	700	6%
54435	Postage	-	-	-	-	250	NEW
54436	Professional Services	1,225	2,500	1,286	2,500	3,000	145%
54439	Insurance	92,817	96,840	89,348	119,131	92,817	0%
54505	Unleaded Gas/Diesel	2,520	2,500	1,255	1,673	1,500	-40%
54526	Light Vehicle R & M	751	500	10	13	1,000	33%
	Total MS&S	191,886	204,407	171,816	235,821	523,034	173%
	Total Operating Expenditures	939,599	981,846	721,664	956,969	1,282,751	37%
CAPITAL EXPENDITURES (100-80-XXXXX):							
54600	Capital Purchase	-	-	-	-	-	0%
	Total Capital Expenditures	-	-	-	-	-	0%
	Total Operating & Capital	939,599	981,846	721,664	956,969	1,282,751	37%

state funding 982,050.00
GG budget 300,701

Jail (100-75)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Electric and Heating fuel expenses are at a slight increase in anticipation of higher rates.

Building maintenance is increased to make the necessary improvements to the building for structural stability and safety.

Clothing is increasing to provide the necessary Personal Protective Equipment (PPE) to meet minimum standards for field. \$500/officer x 8 officers.

Food & Prisoner supplies is anticipated to increase. The current cost is \$123.28/day, 365 days a year.

Operations Supplies is anticipated to increase in efforts to gain the required tools to perform daily duties - security system, upgrade/repair, Taser, PPE, etc.

Travel/Lodging/Per Diem will increase due to the anticipation of hiring new employees to fill the many vacant positions and the training associated with getting all employees up to standards and meeting the funding requirements.

Training will increase for the same reasons as travel/lodging/per diem, meeting the 40 hour class requirement and academy training.

Television will increase slightly for increased service rates.

Postage is a new account. FY19 will show the allocation for every department, instead of just the police department.

Professional services will increase to meet the APSC standards for required evaluations for the police/jail force.

Fuel is expected to decrease due to usage of the vehicle.

Light Vehicle Repair/Maintenance is carrying an emergency fund for vehicle parts/repairs that come with aging vehicles.

Narrative

- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel for the Jail. Tank shared with Package Store.
- 54220 - Building Maintenance:** This account provides for the parts/materiels necessary for maintanence/repair of the Police Station.
- 54301 - Clothing:** This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.
- 54306 -Food & Prisoner Supplies:** This account provides for the meals, clothing, slippers, coveralls, feminine hygeine projects; toilet paper; paper towels, cups; plastic ware, juice containers, serving containers; plastic bags, etc.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.
- 54316 - Operational Supplies:** This account provides for operational supplies such as: tasers, security system, PPE, etc.
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54430 -Dues & Membership:** This account provides for fees assooiated with professional organizations, including: IACP, AACOP for Chief, Lt., Inv., APOA (LODD benefit)
- 54435- Television:** This account provides for monthly television charges for the package store.
- 54435- Postage:** This account provides for postage charges occurred in conducting business and will be allocated monthly.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54505- Gas/Diesel:** This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.
- 54526- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Fire Department (100-80)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Salaries & Wages	42,048	44,000	35,775	47,701	56,498	34%
	Overtime	-	-	-	-	-	0%
	Employee Benefits	18,944	19,787	15,486	20,648	28,846	52%
	Total Personnel	60,992	63,787	51,261	68,349	85,344	40%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	5,633	6,075	4,805	6,407	6,000	7%
54215	Heating Fuel	24,533	24,850	18,304	24,405	25,000	2%
54220	Building Maintenance	3,002	2,500	1,266	2,500	2,500	-17%
54301	Clothing	6,927	5,000	1,676	2,234	5,000	-28%
54315	Office Supplies	1,925	2,500	342	456	1,000	-48%
54323	Equipment	12,960	22,400	21,164	28,218	22,400	73%
54325	Office Leased Equipment	-	500	300	400	500	NEW
54327	Small Tools	-	400	186	247	400	100%
54407	Fire/EMT Rehabilitation	178	200	155	207	175	-2%
54410	Telephone/Fax	1,871	1,980	1,639	2,185	1,900	2%
54415	Travel/Lodging	9,066	10,000	8,253	11,004	15,000	65%
54425	Training	12,927	6,000	2,498	3,331	6,000	-54%
54430	Dues & Membership	15	500	500	667	500	3233%
54435	Postage	-	-	-	-	500	NEW
54436	Professional Services	1,548	600	583	777	4,200	171%
54439	Insurance	7,441	4,120	3,827	5,102	5,200	-30%
54505	Unleaded Gas/Diesel	7,560	7,250	3,413	4,551	5,000	-34%
54526	Vehicle R & M	9,938	5,000	973	1,297	5,000	-50%
54530	Equipment R & M	6,402	9,100	8,566	11,421	7,000	9%
54620	Maintenance/Support Agreement	180	3,780	105	140	180	0%
	Total MS&S	112,106	112,755	78,553	105,550	113,455	1%
	Total Operating Expenditures	173,098	176,542	129,815	173,898	198,799	15%
CAPITAL EXPENDITURES (100-80-XXXX):							
54600	Capital Purchases	11,590	-	-	-	10,000	-14%
	Total Capital Expenditures	11,590	-	-	-	10,000	-14%
	Total Operating & Capital	184,688	176,542	129,815	173,898	208,799	13%

Fire Department (100-80)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below. Keep in mind that Fire's budget was split into Fire and EMT budgets and shared expenses are divided.

Additional revenue sources have been added to FY19 budget and unrealistic revenue sources have been removed. The billing of I.H.S for ambulance services for uninsured beneficiaries is anticipated to bring in between 200K-300K.

Electric and Heating fuel expenses are at a slight increase in anticipation of higher rates.

Building maintenance is decreased due to a potential capital repair that will need to be done, reducing the amount of repairs in the general account.

Clothing has decreased in Fire due to the split of accounts. Needs moved to EMT department.

Office Supplies have shown a huge decrease. We have turned to ordering more strategically and utilizing Amazon for more of our heavier items to take advantage of the free shipping.

Equipment shows a significant increase due to the need to replace outdated/broken items. FEMA grant potential funding source.

Office Leased equipment is a new agreement for the copier/fax machine in FY18.

Equipment shows a significant increase due to the need to replace outdated/broken items. FEMA grant potential funding source.

Small tools shows an increase due to not spending in FY17. It is the same budgeted amount.

Travel/Lodging/Per Diem will show an increase due to the additional training necessary to get the extinguisher servicing and fire inspections certifications

Training will increase for the same reasons as travel/lodging/per diem.

Dues and memberships will increase to staff associated with the necessary associations and groups.

Postage is a new account. FY19 will show the allocation for every department, instead of just the police department.

Professional services is expected to increase significantly due to the potential asbestos issue in the bays.

Insurance shows a decrease compared to FY17, but we received a substantial true up credit for FY17 insurance premiums. This is a more accurate estimate.

Unleaded Gas/Diesel is expected to decrease due to the external funding of the ambulance and volunteer vehicles.

Vehicle repair and maintenance is expected to decrease due to the external funding of the ambulance and volunteer vehicles.

Narrative

- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel for the building.
- 54220 - Building Maintenance:** This account provides for the parts/materiels necessary for maintainence/repairs.
- 54301 - Clothing:** This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, reciept paper, paper clips, rubber bands, markers, etc.
- 54323 - Equipment:** This account provides for operational equipment for the fire department.
- 54325 - Office Leased Equipment:** This account provides for the printer/fax machine lease
- 54327 - Small Tools:** This account provides for purchase of small tools for operations
- 54407- Fire Rehabilitation:** This account provides for supplies to help the firefighters rehab after responding to calls.
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54430 -Dues & Membership:** This account provides for fees assoicated with professional organizations, including: IACP, AACOP for Chief, Lt., Inv., APOA (LODD benefit)
- 54435- Postage:** This account provides for postage charges occurred in conducting business and will be allocated monthly.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54505- Gas/Diesel:** This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.
- 54526- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54530 -Equipment R &M:** This account provides for the parts/materiels necessary for maintainence/repair of equipment.
- 54620- Maintenance/Support:** This account provides for IT and software support for the network and other software/equipment.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

EMT (100-85)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY 2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Salaries & Wages	610,633	560,797	528,857	705,143	687,897	13%
	Overtime	69,449	47,700	52,146	50,000	32,000	-54%
	Employee Benefits	329,713	343,806	238,820	318,426	392,817	19%
	Total Personnel	1,009,795	952,303	819,823	1,073,569	1,112,714	10%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	5,633	6,075	4,792	6,389	5,750	2%
54215	Heating Fuel	24,531	24,850	18,317	24,423	24,800	1%
54220	Building Maintenance	2,589	3,000	1,510	2,013	3,000	16%
54301	Clothing	3,112	4,600	499	665	4,600	48%
54315	Office Supplies	754	2,500	274	366	1,000	33%
54324	Ambulance Supplies & Equipment	2,850	7,500	2,722	3,630	2,800	-2%
54325	Office Leased Equipment	1,692	1,860	1,738	2,318	1,800	6%
54327	Small Tools	140	800	623	830	500	257%
54407	Fire/EMT Rehabilitation	47	1,500	364	486	1,500	3102%
54410	Telephone/Fax	1,348	1,380	1,146	1,528	1,380	2%
54415	Travel/Lodging	11,825	10,000	266	354	15,000	27%
54425	Training	2,276	4,000	175	233	6,000	164%
54436	Professional Services	1,100	1,500	379	505	1,500	36%
54439	Insurance	7,421	4,010	3,739	4,985	5,000	-33%
54505	Unleaded Gas/Diesel	7,560	7,980	3,903	5,204	6,000	-21%
54526	Vehicle R & M	-	2,000	60	80	2,000	100%
54530	Equipment R & M	-	2,500	172	229	2,500	100%
	Total MS&S	72,877	86,055	40,679	54,239	85,130	17%
	Total Operating Expenditures	1,082,672	1,038,358	860,502	1,127,808	1,197,844	11%
CAPITAL EXPENDITURES (100-85-XXXXX):							
54600	Capital Purchase	7,500	5,000	5,000	5,000	5,000	-33%
	Total Capital Expenditures	7,500	5,000	5,000	5,000	5,000	-33%
	Total Operating & Capital	1,090,172	1,043,358	865,502	1,132,808	1,202,844	10%

EMT Department (100-85)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below. Keep in mind that Fire's budget was split into Fire and EMT budgets and shared expenses are divided.

Additional revenue sources have been added to FY19 budget and unrealistic revenue sources have been removed. The billing of I.H.S for ambulance services for uninsured beneficiaries is anticipated to bring in between 200K-300K.

Building maintenance is increased to make the necessary improvements to the building for structural stability and safety.

Clothing is increasing to provide the necessary Personal Protective Equipment (PPE) to meet minimum standards for field.

Office Supplies show an increase. Prior years have not used the budgeted amount. Anticipated extra office supply costs with the additional services to be provided to enhance revenue.

Ambulance Supplies and Equipment show a significant increase due to the additional services to be provided to enhance revenue.

Office Leased equipment is a new agreement for the copier/fax machine in FY18.

Equipment shows a significant increase due to the need to replace outdated/broken items. FEMA grant potential funding source.

EMT Rehabilitation shows an increase due to the split of Fire and EMT budgets. Staff mostly in EMT.

Travel/Lodging/Per Diem will show an increase due to the additional training necessary to get the extinguisher servicing and fire inspections certifications

Training will increase for the same reasons as travel/lodging/per diem.

Professional services is expected to increase significantly due to the potential asbestos issue in the bays and other areas that may need to be outsourced.

Insurance shows a decrease compared to FY17, but we received a substantial true up credit for FY17 insurance premiums. This is a more accurate estimate.

Unleaded Gas/Diesel is expected to decrease due to the external funding of the ambulance and volunteer vehicles.

Vehicle and Equipment R&M had no FY17 activity and is expected to increase due to the costs of maintaining aging equipment and vehicles.

Narrative

- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel for the building.
- 54220 - Building Maintenance:** This account provides for the parts/materiels necessary for maintenance/repairs.
- 54301 - Clothing:** This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.
- 54324 - Ambulance Supplies &Equipment:** This account provides for operational equipment and supplies for the ambulance.
- 54325 - Office Leased Equipment:** This account provides for the printer/fax machine lease
- 54327 - Small Tools:** This account provides for purchase of small tools for operations
- 54407-EMT Rehabilitation:** This account provides for supplies to help the firefighters rehab after responding to calls.
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54505- Gas/Diesel:** This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.
- 54526- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54530 -Equipment R &M:** This account provides for the parts/materiels necessary for maintenance/repair of equipment.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Public Works (100-90)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY 2018 Estimate	FY2019 Proposed	% Increase
PERSONNEL:							
	Salaries & Wages	664,481	699,731	532,255	709,673	827,840	25%
	Overtime	21,140	29,000	25,839	25,000	30,000	42%
	Employee Benefits	304,867	300,103	230,820	307,760	389,125	28%
	Total Personnel	990,488	1,028,834	788,913	1,042,433	1,246,965	26%
MATERIALS, SUPPLIES, & SERVICES:							
54201	Street Lighting	67,037	65,220	41,780	55,707	65,000	-3%
54202	Sign Replacement	131	3,000	3,124	4,000	1,000	665%
54210	Electricity	11,607	16,620	13,913	18,551	15,000	29%
54215	Heating Fuel (5% of City Shop)	107,336	113,450	81,959	109,279	101,500	-5%
54220	Building Maintenance	8,023	9,232	6,656	8,875	10,000	25%
54300	Cleaning Supplies	240	1,000	471	500	500	108%
54301	Clothing	2,815	2,500	707	942	2,500	-11%
54315	Office Supplies	3,608	6,400	2,201	2,935	3,000	-17%
54325	Office Leased Equipment	1,539	2,340	1,159	1,545	2,200	43%
54327	Small Tools	4,627	5,300	5,184	6,913	5,000	8%
54410	Telephone/Fax	8,814	9,400	6,870	9,160	8,800	0%
54415	Travel/Lodging	-	3,500	503	670	1,000	100%
54425	Training	2,050	2,500	1,767	2,356	4,000	95%
54430	Dues & Memberships	344	500	177	236	350	2%
54435	Postage	-	-	-	-	1,500	NEW
54436	Professional Services	1,884	46,000	37,985	50,647	30,000	1492%
54439	Insurance	9,793	10,506	10,753	14,337	15,000	53%
54505	Unleaded Gas/Diesel	68,554	87,950	93,334	124,446	90,000	31%
54526	Light Vehicle R & M	14,239	28,500	15,760	21,014	28,000	97%
54529	Paved Road Maintenance	28,835	41,500	12,556	16,741	30,000	4%
54530	Heavy Equipment R & M	46,777	48,870	28,282	37,709	50,000	7%
54620	Maintenance/Support Agreement	180	180	105	140	180	0%
54901	Misc. Expense	-	395	395	395	-	-100%
	Total MS&S	388,433	504,863	365,640	487,095	464,530	20%
	Total Operating Expenditures	1,378,921	1,533,697	1,154,553	1,529,528	1,711,495	24%
CAPITAL EXPENDITURES (100-90-XXXXX):							
54600	Capital Purchase	-	500	-	-	-	0%
	Total Capital Expenditures	-	500	-	-	-	0%
	Total Operating & Capital	1,378,921	1,534,197	1,154,553	1,529,528	1,711,495	24%

Public Works (100-90)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Sign Replacement is increasing due to the need of replacing old, damaged, and/or vandalized signs.

Electricity is anticipated to increase with rising rates. FY18 is substantially higher than FY16 and FY17 for unknown causes. Maybe an electrician needs to look at wiring?

Building maintenance is increased to make the necessary improvements to the building for structural stability and safety, including potential electrical work.

Cleaning Supplies show an increase only due to low FY17 spending. The budget remains consistent.

Clothing is decreasing due to the Safety savings account held with AML/JIA

Office Supplies have shown a huge decrease. We have turned to ordering more strategically and utilizing Amazon for more of our heavier items to take advantage of the free shipping.

Office Leased equipment is a new agreement for the copier/fax machine in FY18.

Small tools increase slightly to purchase replacements for tools beyond their lifespan.

Travel/Lodging/Per Diem will increase due to the anticipation of sending out employees for the AMLJIA courses offered. Subsidy normally available.

Training will increase for the same reasons as travel/lodging/per diem, meeting the OSHA and Hazmat requirements. ATC courses available.

Postage is a new account. FY19 will show the allocation for every department, instead of just the police department.

Professional services will increase due to the Caribou Drive emergency repairs repayment agreement between the City and Drake's Construction

Insurance shows an increase compared to FY17, but we received a substantial true up for FY17 insurance premiums. This is a more accurate estimate.

Unleaded Gas/Diesel shows an increase to plan for the additional fuel used to clear excess snow and plowing if heavy snowfall like FY18.

Light Vehicle Repair/Maintenance is carrying an emergency fund for vehicle parts/repairs that come with aging vehicles.

Equipment maintenance is a new account that has been used in FY18 to care for the outdated equipment.

Narrative

- 54201- Street Lighting:** This account provides for expenses that occur with the street lights.
- 54202- Sign Replacement:** This account provides for maintaining and replacing the street signs in town.
- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel purchased.
- 54220 - Building Maintenance:** This account provides for the parts/materiels necessary for maintenance/repair of the Police Station.
- 54300 - Cleaning Supplies:** This account provides for the cleaning supplies necessary for the PW Department operations.
- 54301 - Clothing:** This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.
- 54325 - Office Leased Equipment:** This account provides for the printer/fax machine lease
- 54327 - Small Tools:** This account provides for purchase of small tools for operations
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54430 -Dues & Membership:** This account provides for fees associated with professional organizations.
- 54435- Postage:** This account provides for postage charges occurred in conducting business and will be allocated monthly.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54505- Gas/Diesel:** This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.
- 54530 -Equipment Maintenance:** This account provides for the parts/materiels necessary for maintenance/repair of equipment.
- 54620- Maintenance/Support:** This account provides for IT and software support for the network and other softwares/equipment.
- 54625-Computer Equipment: \$1,000 -** This account provides for the purchase of computer equipment for the two cash register stations and the one admin computer for the package store.
- 54526- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54529- Paved Road Maintenance:** This account provides for maintaining and replacing the paved road in town.
- 54530 -Heavy Equipment R &M:** This account provides for the parts/materiels necessary for maintenance/repair of equipment.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Swan Lake Boat Harbor (100-94)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed
EXPENSES						
PERSONNEL:						
	Salaries & Wages	3,332	25,000	13,288	17,717	42,738
	Overtime	-	1,795	-	-	1,500
	Employee Benefits	2,498	8,486	982	1,309	4,481
	Total Personnel	5,829	35,281	14,269.49	19,026	48,719
MATERIALS, SUPPLIES, & SERVICES:						
54210	Electricity	-	3,310	3,346	4,461	4,500
54212	Trash Services	-	1,638	-	-	1,600
54225	Remove & Replace Docks Annually	11,538	18,205	13,508	18,011	19,000
54315	Office Supplies & Equipment	106	5,700	5,694	7,592	2,500
54430	Dues & Memberships	-	150	150	200	150
54439	Insurance	-	7,100	6,950	9,267	8,000
54620	Maintenance/Support Agreement	-	2,979	-	-	5,960
54621	Security	-	5,960	-	-	10,000
54901	Miscellaneous Expense	-	6,050	-	-	-
	Total M,S & S	11,645	51,092	29,648	39,531	51,710
	Total Operating Expenses	17,474	86,373	43,918	58,557	100,429
CAPITAL EXPENDITURES (203-10-XXXXX):						
54600	Capital Purchase	-	-	-	-	-
	Total Capital Expenditures	-	-	-	-	-
	Total Operating & Capital	17,474	86,373	43,918	58,557	100,429

Swan Lake Boat Harbor (100-94)

FY 2019 Operating Budget

Budget changes for FY 2019

FY17 was the first season that the boat harbor was operational and was only open for the last half of the season. FY18 YTD were used to determine the estimates for FY19 Budgets.

Narrative

54210- Electricity: This account provides for monthly electricity charges provided by KEA.

54212 -Trash Services: This account provides for the expense of having dumpsters at the harbor.

54225 -R&R Docks Annually: This account provides for the expenses of removing and replacing the dock in the harbor annually.

54315 - Office Supplies & Equipment: This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.

54430 -Dues & Membership: \$1,000 - This account provides for fees associated with professional organizations.

54439- Insurance: This account provides for the monthly insurance premium paid to AML JIA.

54620- Maintenance/Support: This account provides for IT and software support for the network and other software/equipment.

54621-Security: This account provides for the expenses for the security system purchased with the Swan Lake Grant from the State in FY17.

54901-Miscellaneous: This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Parks & Recreation (100-95)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
EXPENSES							
PERSONNEL:							
	Salaries & Wages	173,352	184,145	125,392	167,190	247,323	43%
	Overtime	1,164	500	424	500	1,000	-14%
	Employee Benefits	78,208	89,032	43,230	57,639	121,426	55%
	Total Personnel	252,724	273,677	169,046	225,329	369,749	46%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	21,351	22,280	15,768	21,024	22,280	4%
54215	Heating Fuel	73,401	72,220	58,560	78,080	72,220	-2%
54220	Building & Equipment Maintenance	4,481	22,000	4,676	6,235	22,000	391%
54300	Cleaning Supplies	2,002	2,800	1,517	2,023	2,800	40%
54306	Concessions Food	4,611	5,000	3,684	4,911	5,000	8%
54308	Playground Maintenance	328	8,000	-	-	4,000	1120%
54315	Office Supplies & Equipment	1,824	5,200	1,782	2,375	2,000	10%
54330	Janitorial Service	9,600	9,600	7,237	9,649	9,600	0%
54410	Telephone/Fax	4,519	4,500	3,085	4,113	3,500	-23%
54411	Internet/Cable	2,571	2,580	2,071	2,761	3,500	36%
54415	Travel/Per Diem	4,063	6,000	-	-	3,000	-26%
54436	Professional Services	-	2,500	1,264	1,685	2,500	100%
54439	Insurance	18,975	22,510	11,147	14,863	18,000	-5%
54505	Gas/Diesel	1,680	1,200	920	1,227	1,500	-11%
54530	Program Equipment R&M	23,537	24,000	2,651	3,534	16,450	-30%
54620	Maintenance/Support Agreement	-	-	-	-	6,000	100%
54526	Light Vehicle Maintenance	-	1,450	1,050	1,450	1,000	
54901	Miscellaneous	-	5,131	-	-	-	0%
	Total M,S & S	172,942	216,971	115,413	153,933	195,350	13%
	Total Operating Expenses	425,666	490,648	284,459	379,262	565,099	33%
CAPITAL EXPENDITURES (203-10-XXXX):							
54600	Capital Purchase	-	-	-	-	40,000	100%
	Total Capital Expenditures	-	-	-	-	40,000	100%
	Total Operating & Capital	425,666	490,648	284,459	379,262	605,099	42%

Parks & Recreation (100-95)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Building maintenance is increased to make the necessary improvements to the building for structural stability and safety

Cleaning Supplies is increasing to meet the demands for cleaning the rec center and youth center facilities.

Concession food is increasing slightly to try to introduce more products for sale at the facilities.

Playground Maintenance is increasing to meet the needs of maintaining the parks and playgrounds in extreme weather conditions.

Office Supplies and equipment shows an increase to meet the needs of the new equipment and roles held at the Youth Center

Telephone/Fax is decreasing due to the elimination of the director's cell phone account.

Internet/Cable is increasing due to the increased rates from OTZ and the addition of Excede to meet the needs of the rec center offices.

Travel/Lodging/Per Diem will show a decrease compared to FY17, but is around the same as FY18. Due to the hiring of new employees to fill the director position there is a need for training and networking associated with up to standards and fulfilling the requirements of doing business.

Professional services increasing due to the demand of fixing unusual equipment/machines.

Program Equipment & Repair is decreasing due to significant purchasing of new equipment under capital purchases in FY18.

Maintenance/Support Agreement is increased significantly due to the new equipment purchases and servicing those new machines.

Narrative

- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54215 -Heating Fuel:** This account provides for heating fuel for the City Hall.
- 54220 - Building Maintenance:** This account provides for the parts/materiels necessary for maintainence/repair of the City Hall
- 54300 -Cleaning Supplies:** This account provides for the supplies needed to maintain clean facilities at the youth center and rec center such as bleach, soap, scrubbing brushes, disinfectant, etc.
- 54306 - Concessions Food:** This account provides for the food and drinks purchased for resale to customers.
- 54308 - Playground Maintenance:** This account provides for purchase of equipment and specialized tools necessary to maintain the outdoor playgrounds.
- 54315 - Office Supplies & Equipment:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, reciept paper, paper clips, rubber bands, markers, etc.
- 54330 -Janitorial Service:** This account provides for the contracted Janitorial services for the rec center facilities.
- 54410- Telephone/Fax:** This account provides for monthly telephone and fax charges.
- 54411- Internet/Cable:** This account provides for monthly internet and cable charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54505- Gas/Diesel:**This account provides for fuel charges for the vehicle(s) used by the department and will be allocated monthly.
- 54530 -Program Equipment R&M:** This account provides for the parts/materiels necessary for maintainence/repair of equipment.
- 54620- Maintenance/Support:** This account provides for IT and software support for the network and other software/equipment.
- 54901-Miscellaneous:** This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.

Other Agency Contributions (100-96)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
EXPENSES							
MATERIALS, SUPPLIES, & SERVICES:							
54907	Community Events	-	104	-	104	15,000	100%
54908	Community Support/Donations	915	1,396	363	363	21,750	2278%
54911	City of Kotzebue Scholarship Fund	5,000	5,000	-	5,000	20,000	300%
Total Operating Expenses		5,915	6,500	363	5,467	56,750	859%

Other Agency Contributions (100-96)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

All three accounts show the funding transferred out of the Package store fund (603) to go towards the community. These were not included in the FY17 or FY18 budget.

Narrative

54907- Community Events: This account provides for funding/sponsoring community events such as the Fourth of July celebration, Arctic Circle Spring Festival, etc.

54908- Community Support/Donations: This account provides for a donation to the schools and other organization requests throughout the year.

54911 -Scholarship Fund: This account provides for scholarships for higher education - for students attending universities, community colleges, training centers, etc.

Non-Dept Expenses (100-98)		FY2017	FY2018	FY2018 APR	FY2018	FY2019	% Increase
EXPENSES:		Audited	Budgeted	YTD	Estimate	Proposed	
MATERIALS, SUPPLIES, & SERVICES:							
54407	Employee Morale & Health	10,270	12,500	12,476	12,600	13,000	27%
54605	Capital Lease - Vehicles	153,054	76,527	-	-	-	-100%
54610	IT Upgrades	20,970	10,000	9,661	27,000	25,000	19%
54625	Computer & DP Equipment	3,761	54,000	120	120	20,000	432%
54703	Operating Transfer to Enterprise Funds	-	-	-	-	290,832	0%
54706	Operating Transfer to Bar & Grill	-	-	-	-	-	0%
54707	Operating Transfer to Wells Fargo Loan	502,314	554,673	342,590	473,879	500,000	0%
54709	Operating Transfer to Reserves	-	-	-	-	-	0%
54710	Operating Transfer to APOC	5,000	-	-	-	-	-100%
Total M,S & S		695,369	707,700	364,847	513,599	848,832	22%

Non-Dept Expenses (100-98)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Employee M&H increase in the employee morale & health account to promote health and well being activities/competitions in addition to the current uses for the account.

Capital leases account is decreasing due to the lease agreement being fulfilled in FY18 and we will not be leasing vehicles FY19.

IT Upgrades are increasing to fulfill the needs of our IT Equipment as suggested by our IT vendor ACSIT.

Computer & DP Equipment increase due to the replacement of 5 computers in Police, Jail, Finance, and PW.

OT to APOC is decreasing due to the merging with general fund. There are no revenues to offset the APOC fund. These expenses will be tracked as a "project" within the system to ensure separation from other general fund activities.

Narrative

54407- Employee Health & Morale: This account provides for purchasing employee awards, meals, holiday party supplies, and health related incentives.

54610- IT Upgrades: This account provides for keeping our IT equipment up to date and sufficient for City practices.

54625 -Computer & DP Equipment: This account provides for computers & related equipment for the City's needs. Replacement, repairs, etc.

54707 -OT to WF Loan Fund: This account provides for the repayment of the Wells Fargo Loan in fund 300.

54709- OT to Reserves: This account provides for transferring excess revenue into reserves (Savings) for future years.

SPECIAL REVENUE FUNDS

204 - E-911 Surcharge



206 - Seizure Fund



SPECIAL REVENUE FUND SUMMARY

	FY2017 Audited	FY2018 Budgeted	FY2018 MAR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
Revenues:						
E-911 Surcharge	121,074	122,880	91,961	122,880	765,954	0%
Seizure Fund	1	2,500	1,001	1,001	2,501	0%
SUBTOTAL FUND REVENUES	121,075	125,380	92,962	123,881	768,455	0%
Operating Expenditures:						
E-911 Surcharge	-	122,880	-	122,880	44,880	0%
Seizure Fund	25	2,500	1,000	1,000	0	0%
SUBTOTAL OPERATING	25	125,380	1,000	123,880	44,880	0%
<i>Excess of Revenues over Operating Expenditures</i>	121,050	0	91,962	1	723,575	0%
Capital Expenditures:						
E-911 Surcharge	-	-	-	-	721,074	100%
TOTAL CAPITAL EXPENDITURES	-	-	-	-	721,074	100%
<i>Excess Revenues over All Expenditures</i>	121,050	-	91,962	1	2,501	

E-911 SERVICES FUND (204-00)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase
REVENUES:							
	Reserves	-	-	-	-	243,954	100%
43534	Surcharge	121,074	122,880	91,961	122,880	122,000	1%
49990	Operating Transfer In - GF	-	-	-	-	400,000	NEW
Total Revenues		121,074	122,880	91,961	122,880	765,954	
EXPENSES:							
MATERIALS, SUPPLIES, & SERVICES							
54315	Supplies	-	-	-	-	5,000	-
54615	Equipment	-	-	-	-	5,000	-
54436	Other Professional Svs.	-	-	-	-	14,880	-
54620	Maintenance/Support	-	-	-	-	20,000	-
54625	Computer & DP Equip.	-	122,880	-	-	-	-
54999	Reserves	-	-	-	122,880	-	NEW
Total M,S & S		-	122,880	-	122,880	44,880	
Total Operating Expenses		-	122,880	-	122,880	44,880	
CAPITAL EXPENDITURES (204-00-54XXX)							
54600	Capital Purchase	-	-	-	-	721,074	100%
Total Capital Expenditures		-	-	-	-	721,074	-
Total Operating, Debt, Projects & Capital		-	122,880	-	122,880	765,954	-
Net Gain (Loss)		121,074	-	91,961	-	-	-

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Operating Transfer In - GF is increasing to bring money from reserves and any grant money awarded to the E911 fund for purchase of the new dispatch console and E911 system.

Narrative

54999- Reserves: This account provides for moving monies to reserves to be used FY19 in hopes of supplementing SHSP Grant.

54600- Capital Purchase: This account provides for the purchase and installation of equipment for E911 services.

SEIZURE FUND (206-00)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed
REVENUES:						
	Reserves			1,000	1,000	2,500
43210	Forfeiture Revenue-Federal	-	2,500	-	-	-
43211	Interest Income-Forfeitures	1	-	1	1	1
43215	Forfeiture Revenue - State	-	-	-	-	-
Total Revenues		1	2,500	1,001	1,001	2,501
EXPENSES:						
MATERIALS, SUPPLIES, & SERVICES						
54211	Service Charge	-	100	-	-	-
54315	Supplies	-	2,400	1,000	1,000	-
54425	Training	-	-	-	-	-
54615	Equipment	25	-	-	-	-
Total Operating Expenses		25	2,500	1,000	1,000	-
Net Gain (Loss)		(24)	-	1	1	2,501

Budget changes for FY 2019

This fund holds restricted funds for the Police department. It is to be used for Drug enforcement related expenses. Some police trainings can come from this budget depending on training type.

DEBT SERVICE FUND

300 - Debt Service Fund



Debt Service - Wells Fargo (300-10)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Change
REVENUES:							
49991	Operating Transfers in General	502,314	511,420	342,590	473,879	488,800	-3%
Total Revenues		502,314	511,420	342,590	473,879	488,800	
EXPENSES:							
MATERIALS, SUPPLIES, & SERVICES:							
54400	Interest Charges	81,107	85,000	56,614	65,458	50,350	-38%
54401	Service Charges	-	8,000	-	-	-	0%
54405	Principal Payments	368,421	368,420	327,018	398,421	428,450	16%
54406	Annual Payments	52,786	50,000	-	10,000	10,000	-81%
Total M,S & S		502,314	511,420	383,632	473,879	488,800	
Net Gain (Loss)		(0)	0	(41,042)	0	-	

Debt Service - Wells Fargo
FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

The loan amortization schedule allows for a decrease in interest owed for each payment made throughout the life of the loan. The differences shown between the FY18 and FY19 projected budget account for additional principal payments on the loan and a decrease in annual and interest payments for the year.

Narrative

54400 - Interest Charges: \$50,500 - This account provides the breakout of the 3.5% interest owed per the loan agreement.

54401 - Service Charges: \$0 - This account provides for any service charges issued as per the loan agreement.

54405 - Principal Payments: \$430,000 - This account provides for the amount paid towards the principal balance of the loan.

54406 - Annual Payments: \$19,500 - This account provides for the annual amount owed for 50% of the difference between the Net Income on Package Store Fund and the total principal and interest payments on the Note in the prior fiscal year.

ENTERPRISE FUNDS

601 - Water & Sewer Fund



602 - Refuse Fund



ENTERPRISE REVENUE FUNDS

Enterprise Revenue Fund Revenues:	FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Change
Water & Sewer	2,445,817	2,605,759	2,183,680	2,718,805	2,780,460	14%
Refuse	954,724	1,014,855	872,654	1,090,962	1,209,882	27%
SUBTOTAL FUND REVENUES	3,400,540	3,620,614	3,056,335	3,809,766	3,990,342	17%
Operating Expenditures:						
Water & Sewer	3,241,912	3,757,395	1,178,838	3,398,503	3,542,672	9%
Refuse	1,028,486	1,192,996	648,838	1,149,126	1,138,086	11%
SUBTOTAL OPERATING EXPENDITURES	4,270,398	4,950,391	1,827,676	4,547,628	4,680,758	10%
<i>Excess of Revenues over Operating Expenditures</i>	<i>(869,857)</i>	<i>(1,329,777)</i>	1,228,658	<i>(737,862)</i>	<i>(690,416)</i>	-21%
Capital Expenditures:						
Water & Sewer	2,087	65,000	-	50,000	50,000	2296%
Refuse	77,202	142,893	144,307	142,893	160,000	107%
TOTAL CAPITAL EXPENDITURES	79,289	207,893	144,307	192,893	210,000	165%
<i>Excess Revenues over All Expenditures</i>	<i>(949,147)</i>	<i>(1,537,670)</i>	1,084,351	<i>(930,755)</i>	<i>(900,416)</i>	-5%

**MUS ENTERPRISE FUND
REVENUES (601-40)**

WATER & SEWER REVENUES:		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Increase (compared to FY17)
Water Services:							
43930	Water Sales - Residential	561,571	566,570	510,045	680,060	575,000	2%
43931	Water Sales - Commercial	1,084,963	1,120,725	957,641	1,120,725	1,150,000	6%
43932	Water Delivery	3,711	20,430	21,083	22,000	25,000	574%
43950	Water Connection Fees	-	1,000	1,107	1,000	1,000	100%
43952	Water Re/Dis/Connect	2,984	3,675	3,695	3,700	3,500	17%
Total		1,653,230	1,712,400	1,493,570	1,827,485	1,754,500	6%
Sewer Services:							
43928	Hydro Flush Service	2,144	4,505	4,935	5,000	5,000	133%
43940	Sewer Sales - Commercial	468,907	475,715	421,791	475,715	480,000	2%
43941	Sewer Sales - Residential	262,572	265,355	235,534	265,355	270,000	3%
43951	Sewer Connection Fees	-	500.00	-	1,000	1,000	100%
43953	Sewer Re/Dis/Connect	100	500	-	500	500	400%
Total		733,723	746,575	662,260	747,570	756,500	3%
Miscellaneous:							
43915	MUS Penalties & Interest	40,711	41,065	26,025	33,000	35,000	-14%
43927	Service Equipment Sales	1,099	1,500	60	1,500	1,500	36%
43524	OTZ Native Village Roads	-	53,006	-	53,330	55,000	NEW
43985	Miscellaneous	-	-	1,765.00	-	150,000	100%
49991	Operating Transfers in Genera	-	23,253	-	27,960	27,960	100%
44107	State of AK PERS Relief	17,053	27,960	-	27,960	27,960	64%
Total		58,863	146,784	27,851	143,750	269,460	358%
TOTAL MUS REVENUES:		2,445,817	2,605,759	2,183,680	2,718,805	2,780,460	14%
Net Gain (Loss)		(798,182)	1,426,921	1,004,843	(729,698)	(812,212)	-165%
Net Gain (Loss) Before Depreciation		977,851	1,426,921	1,004,843	1,070,302	987,788	321%

Enterprise Funds - MUS

MUS Expense (601-10)		FY2017	FY2018	FY2018	FY2018	FY2019	%
MATERIALS, SUPPLIES AND SERVICES:		Audited	Budgeted	APR YTD	Estimate	Proposed	Change
54325	Office Leased Equipment	1,308	1,440	1,070	1,440	1,440	10%
54400	Service Charges	14,091	25,120	11,026	15,000	20,000	42%
54434	3rd Party Collection Fees	-	5,000	1,459	3,500	5,000	NEW
54435	Postage	3,038	3,000	2,438	3,000	3,000	-1%
54460	Administrative Overhead	285,000	285,000	213,750	285,000	275,000	-4%
54470	Depreciation	1,776,033	1,995,000	-	1,800,000	1,800,000	1%
54471	Replacement of Short Lived Assets	-	133,000	-	133,000	133,000	0%
Total Operating Expenditures		2,079,470	2,447,560	229,743	2,240,940	2,237,440	

MUS Expense (601-10)
MATERIALS, SUPPLIES AND SERVICES:

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Office Leased equipment shows a 10% increase compared to the FY17, but remains consistent in FY19 with the FY18 contracts for the copiers with Leaf and Boynton.

Service Charges show a decrease from FY17, but are in line with FY18 YTD pace.

3rd Party Collection fees is a new account set up to account for fees related to collections on delinquent accounts with Cornerstone.

Narrative

54325 - Office Leased Equipment: This account provides for the printer/ fax machine lease

54400 - Service Charges: This account provides for service charges for banking, credit card, and other service fees.

54434- 3rd Party Collection Fees: This account provides for the commission charges associated with collections of delinquent accounts.

54435- Postage: This account provides for postage charges occurred in conducting business and will be allocated monthly.

54460-Administrative Overhead: This account provides for the services provided to the MUS fund that are paid for out of the general fund, including labor and materials (admin salaries, finance- AR/AP, financials, etc.).

54470- Depreciation: This account provides for annual straight line depreciation of the MUS assets.

54471 - Replacement of Short Lived Assets: This account provides for replacing assets per contract with State of Alaska Grants.

Enterprise Funds - MUS

Water Expense (601-20)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Change
PERSONNEL:							
	Salaries & Wages	193,226	182,819	156,342	182,819	192,349	0%
	Overtime	15,557	13,500	15,251	14,000	15,000	-4%
	Employee Benefits	98,136	102,374	70,434	93,911	97,853	0%
	Total Personnel	306,918	298,693	242,027	290,730	305,202	
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	101,969	102,210	82,069	103,000	105,000	3%
54215	Heating Fuel	70,586	80,000	72,788	80,000	78,000	11%
54216	KEA Waste Heat	102,109	110,730	17,006	30,000	105,000	3%
54220	Building Maintenance	4,266	5,000	4,713	6,000	6,000	41%
54301	Clothing/Safety Equipment	1,313	2,000	1,084	2,000	2,000	52%
54315	Office Supplies	831	1,200	995	1,200	1,000	20%
54327	Small Tools	195	750	65	750	750	285%
54331	Chemicals	93,806	124,088	124,088	124,088	95,000	1%
54332	Pipe & Materials	14,143	40,000	19,380	30,000	30,000	112%
54410	Telephone	8,668	8,220	6,061	8,000	8,000	-8%
54415	Travel/Lodging	3,901	2,795	2,287	2,095	2,500	-36%
54425	Training	4,962	1,650	1,650	1,650	1,500	-70%
54430	Dues & Memberships	557	550	457	550	550	-1%
54436	Professional Services	3,255	50,000	17,136	20,000	40,000	1129%
54439	Insurance	5,406	3,107	3,273	4,500	5,200	-4%
54505	Unleaded Gas.Diesel/Oil	1,680	2,300	920	1,100	2,000	19%
54525	Light Vehicle R & M	770	1,500	830	1,500	1,500	95%
54526	Vehicle & Equipment R & M	785	1,500	781	1,500	1,500	91%
54541	Lab Equipment/Testing	11,693	25,000	9,744	20,000	20,000	71%
	Total MS&S	429,036	562,600	365,327	437,933	505,500	18%
	Total Operating Expenses	735,954	861,292	607,355	728,663	810,702	10%

Water Expense (601-20)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Heating Fuel shows an increase, but the budgeted amount is actual a decrease from FY17 and FY18. FY17 and FY18 were warmer years.

Building Maintenance shows an increase by \$1000 compared to FY18 to account for necessary maintenance in FY19.

Clothing/Safety equipment shows an increase, but the budgeted amount has remained the same as FY17 and FY18.

Office Supplies and equipment shows an increase compared to FY17, but is a decrease compared to FY18.

Small Tools shows a significant increase due to the need of replacing outdated tools. The budgeted amount is the same as FY18.

Pipes and Materials shows a significant increase, but the budgeted amount is lower than FY18 by \$10K.

Telephone charges are decreasing slightly due to the allocation of expenses by fund.

Travel/Lodging/Per Diem will show a decrease compared to FY17. The certifications/courses needed for the job are now offered locally.

Training expenses are decreased for the same reason as above. ATC and DMV offer the courses and licensing needed locally.

Professional services will increase due to the Caribou Drive emergency repairs repayment agreement between the City and Drake's Construction

Unleaded Gas.Diesel/Oil is increasing due to the increased use of equipment for snow/water removal.

Light vehicle R&M is increasing due to the additional usage of vehicles

Lab & Equipment testing shows an increase, but is actually a decrease in budget from prior years.

Narrative

54210- Electricity: This account provides for monthly electricity charges provided by KEA.

54215 -Heating Fuel: This account provides for heating fuel for the WTP.

54216 -KEA Waste Heat: This account provides for heating for the water pipes.

54220 - Building Maintenance: This account provides for the parts/materials necessary for maintenance/repairs.

54301 - Clothing/Safety Equipment: This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.

54315 - Office Supplies: This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.

54331 - Chemicals: This account provides for purchase of small tools for operations

54410- Telephone/Fax/Internet: This account provides for monthly telephone, fax, and internet charges.

54415- Travel/Lodging/Per Diem: This account provides for employee travel expenses associated with mandatory and elected training.

54425- Training: This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.

54430 -Dues & Membership: This account provides for fees associated with professional organizations.

54435- Postage: This account provides for postage charges occurred in conducting business and will be allocated monthly.

54436- Professional Services: This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.

54439- Insurance: This account provides for the monthly insurance premium paid to AML JIA.

54505- Gas/Diesel: This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.

54525- Light Vehicle R&M: This account provides for parts and materials used to repair and maintain the light duty vehicles.

54526- Vehicle & Equipment R&M: This account provides for parts and materials used to repair and maintain the light duty vehicles.

54541- Lab Equipment/Testing: This account provides for sending test samples and equipment for the water.

Enterprise Funds - MUS

Sewer Expense (601-30)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Change
PERSONNEL:							
	Salaries & Wages	172,116	160,115	129,684	160,000	173,192	1%
	Overtime	12,863	16,000	13,017	16,000	16,000	24%
	Employee Benefits	89,248	91,498	58,045	70,000	91,338	2%
	Total Personnel	274,226	267,613	200,746	246,000	280,530	27%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	39,975	39,030	37,964	42,000	42,000	5%
54211	Electricity - Sewage Lagoon	3,741	3,435	1,248	3,000	3,600	-4%
54301	Clothing/Safety Equipment	-	4,000	2,527	4,000	3,600	100%
54315	Office Supplies	596	1,000	386	1,000	500	-16%
54316	Operational Supplies		-			1,500	NEW
54327	Small Tools	308	1,500	314	1,500	1,500	387%
54331	Chemicals	-	-	-	-	42,000	NEW
54332	Pipes & Materials	58,659	78,040	77,825	80,000	40,000	-32%
54410	Telephone	-	500	-	500	800	NEW
54415	Travel & Lodging	1,550	2,500	1,062	2,500	2,500	61%
54425	Training	2,100	2,500	952	2,500	2,500	19%
54436	Professional Services	322	1,500	63	500	25,000	7670%
54439	Insurance	14,375	2,425	2,256	2,900	4,000	-72%
54505	Unleaded Gas/Diesel/Oil	23,255	22,000	14,426	20,000	22,000	-5%
54525	Light Vehicle R & M	1,722	2,500	341	2,500	2,500	45%
54526	Vehicle & Equipment R & M	7,515	20,000	1,689	20,000	20,000	166%
54901	Miscellaneous	(1,857)	-	(58)	-	-	-100%
	Total MS&S	152,262	180,930	140,995	182,900	214,000	8225%
	Total Operating Expenses	426,488	448,543	341,741	428,900	494,530	83
CAPITAL EXPENDITURES (601-30-546XX):							
54601	Capital Purchases	2,087	65,000	-	50,000	50,000	2296%
	Total Capital Expenditures	2,087	65,000	-	50,000	50,000	2296%
	Total Operating & Capital	428,575	513,543	341,741	478,900	544,530	10548%

Sewer Expense (601-30)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Clothing/Safety equipment shows an increase, but the budgeted amount has remained the same as FY17 and FY18.

Office Supplies and equipment shows an increase compared to FY17, but is a decrease compared to FY18.

Operational supplies was split out from Office supplies as a new account.

Small Tools shows a significant increase, but the budgeted amount has remained the same as FY17 and FY18.

Chemicals is a new account to move the inventory from capital to operating expenses.

Pipes and Materials shows a significant decrease due to the correct coding for supplies. Capital equipment will be coded as such.

Telephone is a new account - split out from PW for the line maint. On call.

Travel/Lodging/Per Diem shows an increase, but the budgeted amount has remained the same as FY17 and FY18.

Training expenses shows an increase, but the budgeted amount has remained the same as FY17 and FY18.

Professional services will increase due to the Caribou Drive emergency repairs repayment agreement between the City and Drake's Construction

Insurance shows a decrease compared to FY17, but we received a substantial true up credit for FY17 insurance premiums. This is a more accurate estimate.

Vehicle & Equipment R&M shows an increase, but the budgeted amount has remained the same as FY17 and FY18.

Narrative

- 54210- Electricity:** This account provides for monthly electricity charges provided by KEA.
- 54211 -Electricity - Sewage Lagoon:** This account provides for electricity for the Sewage Lagoon.
- 54301 - Clothing/Safety Equipment:** This account provides for the clothing/ Personal Protective Equipment (PPE) to meet minimum standards for field.
- 54315 - Office Supplies:** This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.
- 54316 - Operational Supplies:** This account provides for operational supplies for the sewage system.
- 54327 - Small Tools:** This account provides for purchase of small tools for operations
- 54331 - Chemicals:** This account provides for purchase of small tools for operations
- 54332 - Pipes & Materials:** This account provides for purchase of pipes & materials that are not considered Capital purchases.
- 54410- Telephone/Fax/Internet:** This account provides for monthly telephone, fax, and internet charges.
- 54415- Travel/Lodging/Per Diem:** This account provides for employee travel expenses associated with mandatory and elected training.
- 54425- Training:** This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.
- 54436- Professional Services:** This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.
- 54439- Insurance:** This account provides for the monthly insurance premium paid to AML JIA.
- 54505- Gas/Diesel:** This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.
- 54525- Light Vehicle R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54526- Vehicle & Equipment R&M:** This account provides for parts and materials used to repair and maintain the light duty vehicles.
- 54901- Misc. Expenses:** This account provides for misc. expenses that do not fit a category and should be avoided as much as possible.

Enterprise Funds - MUS

Refuse Fund (602-40)		FY2017	FY2018	FY2018	FY2018	FY2019	%
REVENUES:		Audited	Budgeted	APR YTD	Estimate	Proposed	Change
43923	Bailer Drop Off Charges	22,578	25,915	21,719	25,915	26,000	15%
43924	Residential Refuse Collection	275,748	296,790	251,589	296,790	300,000	9%
43925	Commercial Refuse Collection	640,216	628,050	598,850	767,757	635,000	-1%
43926	Refuse Equipment Sales	-	20,000	-	-	-	0%
43927	Residential Refuse Carts	1,670	1,000	496	500	750	-55%
44107	State of AK PERS Relief	13,348	21,100	-	-	15,000	12%
49987	Miscellaneous Income	1,165	2,000	-	-	2,000	72%
49991	Operating Transfers - General Fund	-	20,000	-	-	231,132	0%
Total Revenues		954,724	1,014,855	872,654	1,090,962	1,209,882	27%

Enterprise Funds - MUS

Refuse Fund (602-40)		FY2017	FY2018	FY2018 APR	FY2018	FY2019	% Change
EXPENSES		Audited	Budgeted	YTD	Estimate	Proposed	
PERSONNEL:							
	Salaries & Wages	308,925	330,827	226,538	302,050	345,142	12%
	Overtime	6,351	6,000	6,162	6,000	6,000	-6%
	Employee Benefits	170,787	224,481	114,770	220,000	189,344	11%
	Total Personnel	486,062	561,308	347,470	528,050	540,486	17%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	17,288	17,525	12,212	17,000	17,500	1%
54215	Heating Fuel	53,106	54,250	47,696	54,250	54,250	2%
54220	Building Maintenance	1,626	7,000	4,140	4,000	7,000	331%
54300	Operational Supplies	53,115	73,314	51,312	74,144	74,000	39%
54301	Clothing/Safety Equipment	2,100	2,000	1,713	2,000	2,000	-5%
54307	Community Cleanup	5,523	10,000	390	8,000	8,000	45%
54315	Office Supplies	1,228	1,000	101	1,000	500	-59%
54327	Small Tools	156	1,000	975	1,000	1,000	540%
54410	Telephone	2,302	2,780	2,636	2,600	2,700	17%
54415	Travel/Lodging	-	1,000	358	1,000	1,000	0%
54425	Training	2,075	1,914	1,914	1,914	2,000	-4%
54436	Professional Services	805	58,640	57,344	58,000	30,000	3625%
54439	Insurance	6,615	3,665	3,411	5,000	5,000	-24%
54448	3rd Party Collection Fees	-	-	67	67	50	New
54449	Landfill Maintenance	-	50,000	-	50,000	50,000	100%
54450	Refuse Operating Permit	3,718	4,000	4,000	4,000	4,000	8%
54470	Depreciation	187,805	177,600	-	177,600	177,600	-5%
54505	Unleaded Gas/Diesel/Oil	23,543	24,500	16,091	18,500	24,500	4%
54525	Light Vehicle R & M	815	1,500	25	1,000	1,500	84%
54526	Vehicle & Equipment R & M	12,571	30,000	14,486	30,000	30,000	139%
54527	Administrative Overhead	110,000	110,000	82,500	110,000	105,000	-5%
54901	Miscellaneous	58,031	-	-	-	-	
	Total M,S & S	542,424	631,688	301,368	621,075	597,600	10%
	Total Operating Expenses	1,028,486	1,192,996	648,838	1,149,126	1,138,086	11%
CAPITAL EXPENDITURES (602-40-XXXXX):							
54600	Capital Purchases	77,202	142,893	144,307	142,893	160,000	107%
	Total Capital Expenditures	77,202	142,893	144,307	142,893	160,000	107%
	Total Operating & Capital	1,105,689	1,335,889	793,145	1,292,019	1,298,086	17%
Net Gain (Loss)		(150,965)	(321,034)	79,509	(201,057)	(88,204)	-42%
Net Gain (Loss) Before Depreciation		(150,965)	(143,434)	257,109	(23,457)	(88,204)	-42%

Refuse Fund (602-40)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Building Maintenance Shows an increase compared to FY17, but is the same budgeted amount as FY18.

Operational supplies shows an increase, but is the same budgeted amount as FY17 & FY18.

Community Cleanup shows an increase compared to FY17, but is a decrease based on usage in prior years.

Office supplies have a low usage after being properly allocated out. The FY19 budget reflects these changes.

Small tools shows a significant increase, but remains the same budgeted amount as FY17 and FY18.

Telephone shows an increase due to the higher OTZ rates.

Professional services shows an increase due to the anticipated baler repairs/maintenance not done in house. This amount is lower than the FY18 budgeted amount.

Insurance shows a decrease compared to FY17, but we received a substantial true up credit for FY17 insurance premiums. This is a more accurate estimate.

Landfill Maint/ closure prep shows a substantial increase from FY17, but the budgeted amount remains the same each year. It just has not been used.

Refuse Operating permits shows an increase compared to FY17, but is the same as FY18.

Vehicle & Equipment R&M shows an increase, but the budgeted amount has remained the same as FY17 and FY18.

Narrative

54210- Electricity: This account provides for monthly electricity charges provided by KEA.

54215 -Heating Fuel: This account provides for heating fuel for the building.

54220 - Building Maintenance: This account provides for the parts/ materiels necessary for maintenace/ repairs.

54300 - Operational Supplies: This account provides for operational supplies for the refuse department.

54301 - Clothing/Safety Equipment: This account provides for the clothing/Personal Protective Equipment (PPE) to meet minimum standards for field.

54307 - Community Cleanup: This account provides for the supplies, equipment and funding to pay youth for the annual community clean up.

54315 - Office Supplies: This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.

54327 - Small Tools: This account provides for purchase of small tools for operations

54331 - Chemicals: This account provides for purchase of small tools for operations

54410- Telephone/Fax/Internet: This account provides for monthly telephone, fax, and internet charges.

54415- Travel/Lodging/Per Diem: This account provides for employee travel expenses associated with mandatory and elected training.

54425- Training: This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.

54436- Professional Services: This account provides for the hiring of professional services for repairs, maintenance, consulting, etc.

54439- Insurance: This account provides for the monthly insurance premium paid to AML JIA.

54448- 3rd Party Collection Fees: This account provides for the commission charges associated with collections of delinquent accounts.

54449- Landfill Maintenance: This account provides for the costs to maintain the landfill throughout the year.

54450- Refuse Operating Permit: This account provides for the costs to obtain the landfill permitting necessary.

54470- Depreciation: This account provides for annual straight line depreciation of the refuse assets.

54505- Gas/Diesel: This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.

54525- Light Vehicle R&M: This account provides for parts and materials used to repair and maintain the light duty vehicles.

54526- Vehicle & Equipment R&M: This account provides for parts and materials used to repair and maintain the light duty vehicles.

54460-Administrative Overhead: This account provides for the services provided to the Refuse fund that are paid for out of the general fund, including labor and materials (admin salaries, finance- AR/ AP, financials, etc.).

54901- Misc. Expenses: This account provides for misc. expenses that do not fit a category and should be avoided as much as possible.

SPECIAL REVENUE FUNDS

603 - Package Store Fund



**PACKAGE STORE
REVENUE FUND**

	FY2017 Audited	FY2018 Budgeted	FY2018 MAR YTD	FY2018 Estimate	FY2019 Proposed	% Change
Enterprise Revenue Fund Revenues:						
Package Store	3,011,367	3,099,620	2,692,204	3,097,909	3,115,400	3%
SUBTOTAL FUND REVENUES	3,011,367	3,099,620	2,692,204	3,097,909	3,115,400	3%
Operating Expenditures:						
Package Store	2,890,614	3,099,620	2,380,299	3,033,511	3,110,400	8%
SUBTOTAL OPERATING EXPENDITURES	2,933,088	3,099,620	2,380,299	3,033,511	3,110,400	6%
<i>Excess of Revenues over Operating Expenditures</i>	78,279	0	311,904	64,398	5,000	
Capital Expenditures:						
Package Store	-	-	-	-	5,000	100%
TOTAL CAPITAL EXPENDITURES	-	-	-	-	5,000	100%
<i>Excess Revenues over All Expenditures</i>	78,279	0	311,904	64,398	0	

Package Store Fund (603-00)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Change
REVENUES:							
43200	State Liquor Revenue Sharing	-	1,500	1,500	1,500	1,500	
43405	Retail Sales	2,893,134	2,970,500	2,574,750	2,970,500	2,970,500	3%
43407	Retail Sales - Tobacco	45,171	45,000	48,531	47,000	48,000	6%
43408	Retail Sales - Miscellaneous	531	10,000	5,350	7,000	10,000	1783%
43410	Distribution Point Fees	1,520	2,000	800	1,200	2,000	32%
43415	Storage Fees	-	-	-	-	-	0%
43425	Permitting Fees	63,215	60,000	58,369	60,000	60,000	-5%
43520	Miscellaneous Income	-	2,700	2,903	2,789	500	100%
43915	Fines and Penalties	-	-	-	-	15,000	NEW
44107	State of AK PERS Relief	7,796	7,920	-	7,920	7,900	1%
Total Revenues		3,011,367	3,099,620	2,692,204	3,097,909	3,115,400	3%

CAPITAL EXPENDITURES (603-00-XXXXX):							
54600	Capital Purchase	-	-	-	-	5,000	NEW
Total Capital Expenditures		-	-	-	-	5,000	100%

Package Store Fund (603-10)		FY2017 Audited	FY2018 Budgeted	FY2018 APR YTD	FY2018 Estimate	FY2019 Proposed	% Change
EXPENSES:							
PERSONNEL:							
	LBCB Stipend	1,708	2,100	650	1,500	3,000	76%
	Salaries & Wages	186,339	197,538	173,073	197,538	209,191	12%
	Overtime	900	1,500	1,742	2,000	2,000	122%
	Employee Benefits	80,292	76,394	63,103	76,394	101,392	26%
	Total Personnel	269,238	277,532	238,569	277,432	315,583	17%
MATERIALS, SUPPLIES, & SERVICES:							
54210	Electricity	8,454	8,500	6,000	8,000	8,500	1%
54215	Heating Fuel	20,883	20,000	17,593	23,457	20,000	-4%
54220	Building Maintenance	2,344	28,421	4,739	6,319	10,000	327%
54530	Equipment Maintenance	-	-	-	-	7,000	NEW
54300	Cleaning Supplies	507	500	252	336	500	-1%
54315	Office Supplies & Equipment	3,379	10,000	4,024	5,366	6,000	78%
54318	Product Acquisition - Miscellaneous	266	4,840	4,073	5,430	6,000	2157%
54319	Product Acquisition - Tobacco	24,317	28,200	33,879	45,172	30,000	23%
54320	Product Acquisition	1,220,178	1,425,000	1,122,204	1,496,273	1,400,000	15%
54321	Cash Overs/Shorts - Pkg Store	(182)	160	198	200	100	-155%
54400	Service Charges	36,630	42,000	36,978	49,304	35,000	-4%
54410	Telephone/Fax/Internet	2,150	1,920	1,283	1,710	1,500	-30%
54415	Travel/Lodging/Per Diem	3,666	2,585	2,613	3,484	3,500	-5%
54425	Training	70	1,415	1,415	1,887	1,500	2043%
54433	Postage	-	-	-	-	50	NEW
54434	Freight Charges	369,680	400,000	280,814	400,000	450,000	22%
54435	Television	1,223	1,200	1,061	1,414	1,300	6%
54436	Professional Services	300	300	300	400	300	0%
54438	Legal Fees	14,714	6,500	971	1,295	15,000	2%
54439	Insurance	34,473	37,120	22,451	29,934	37,000	7%
54450	Permits	100	2,147	2,147	2,863	2,000	1900%
54505	Gas/Diesel	2,520	2,600	1,255	1,673	2,000	-21%
54526	Light Vehicle R&M	-	1,000	-	-	1,000	
54620	Maintenance/Support Agreement	180	180	105	140	500	178%
54625	Computer Equipment	2,133	1,000	-	-	1,500	-30%
54527	General Admin Overhead	160,000	160,000	120,000	160,000	150,000	-6%
54700	Transfer to General Fund	-	-	-	-	26,955	NEW
54701	Transfer to GF - Rec Center	-	-	-	-	50,000	NEW
54702	Transfer to G.F. - Comm. Support	81,430	-	-	-	38,812	-52%
54703	Transfer to GF - Wells Fargo Loan	636,420	636,500	477,375	511,420	488,800	-23%
54901	Miscellaneous	(4,457)	-	-	-	-	
Total M,S & S		2,621,376	2,822,088	2,141,731	2,756,079	2,794,817	7%
Total Operating Expenses		2,890,614	3,099,620	2,380,299	3,033,511	3,110,400	8%
Total Operating & Capital		2,890,614	3,099,620	2,380,299	3,033,511	3,115,400	8%
Net Gain (Loss)		120,753	-	311,904	64,398	0	-100%

Arctic Spirits - Package Store Fund

(603-10)

FY 2019 Operating Budget

Budget changes for FY 2019

Changes between the adopted budget for Fiscal year 2018 and the proposed budget for Fiscal year 2019 that are greater than 5% are discussed below.

Revenues are projected to increase with increased product knowledge and analysis of demands in the community as well as the expansion of non-alcoholic products being sold at the package store. The administrative fines and penalty fees will be administered per the KMC for public intoxication violations

LBCB stipends are expected to increase due to regular meetings and promoting more active committee participation.

Personnel expenses are expected to increase due to creating an on-call temporary labor help for busy seasons and creating an additional full time clerk position to properly staff the package store.

Building Maintenance expenses have increased due to the anticipation of a restroom renovation for the package store. The current restroom has many issues with functionality and has to undergo repairs regularly.

Office supplies are increasing due to the expense breakout of office supplies shared with City hall, including paper and toner, due to the inability to have a functional copier/printer on site.

Product acquisition (for all product types) is increasing due to the expansion of misc. products requested by customers and meeting the demand of existing quick moving products.

Cash overs/shorts vary with each year and are being budgeted with the average of FY17 and FY18 expected amounts. The amount is expected to decrease significantly due to fine tuning the daily close out process and having trained staff from FY18 continuing employment, reducing the amount of errors during continuous training from previous years.

Postage will be broken out by department and not all carried by Administration starting FY19

Telephone/Fax/Internet charges are anticipated to decrease due to the change in plans during FY18. At 75% through the FY18 the account is only at 54%

Training will show an increase for two reasons. The first is the TAPs trainings/certifications required. The second is the additional business training for the assistant manager.

Freight is anticipated to increase due to the increase in product. This is an estimate based off of the current rates and ratios.

Permits in FY19 will increase compared to FY17 due to the unknown changes that need to happen with the permits/licenses. The City paid numerous change/late fees for the name change and change in management at the City.

Budget changes for FY 2019 (cont.)

Gas/Diesel will decrease due to the change in breakout for the fuel and low usage for FY18.

Light vehicle R&M was not used FY17 or FY18 due to low miles. FY19 will carry the same anticipated amount for brakes/oil/ and other parts that come with an aging vehicle.

Computer Equipment will decrease compared to FY17 due to new computers purchased that year, but not necessary for FY19.

Transfer to general fund to subsidize general fund budget activity. Prior years it was all allocated to the loan repayment, but FY19 will show it broken out between what is expected to pay down the loan and what is going to be used for General fund activity.

Transfer to G.F. - comm support will carry funding community activities as it was intended to do. This amount will provide funding for enhancing the recreation center/youth activities and the various donations for community activities throughout the year.

Capital purchases include purchasing an oil tank for the facility. Currently the package store and jail share an oil tank and the usage is broken out using a 50/50 split. The jail is state funded and should have accurate numbers to support proper funding from the State.

Narrative

54210- Electricity: \$10,000 - This account provides for monthly electricity charges provided by KEA.

54215 -Heating Fuel: \$20,000 - This account provides for heating fuel for the Package Store building. The tank is split with the Jail due to the proximity of the buildings.

54220 - Building Maintenance: \$10,000 - This account provides for the parts/materiels necessary for maintenance/repair of the Package Store building.

54530 -Equipment Maintenance: \$7,000 - This account provides for the parts/materiels necessary for maintenance/repair of the Package Store Equipment (coolers, ice machine, etc.)

54300 - Cleaning Supplies: \$500 -This account provides for the cleaning supplies necessary to keep a healthy environment for staff, customers, and products sold. General office cleaning supplies, ice machine cleaning, etc.

54315 - Office Supplies & Equipment: \$8,000 - This account provides for general office supplies such as paper, ink, pens, pencils, copy paper, receipt paper, paper clips, rubber bands, markers, etc.

54318 - Product Acquisition - Misc.: \$6,000 - This account provides for the purchase of goods to be sold excluding liquor and tobacco. Juice, soda, water, lighters, matches, etc.

54319 - Product Acquisition - Tobacco: \$30,000 - This account provides for the purchase of tobacco products to be sold in the store.

54320 - Product Acquisition: \$1,500,000 - This account provides for the purchase of liquor and beer to be sold in the store.

54321- Cash Overs/Shorts: \$150 - This account provides for the differences in cash for the liquor store's daily till balancing and bank deposits.

54400- Service Charges: \$35,000 - This account provides for the charges that occur with using the POS system and credit card machine.

54410- Telephone/Fax/Internet: \$1,500 - This account provides for monthly telephone, fax, and internet charges for the package store.

54415- Travel/Lodging/Per Diem: \$1,500 - This account provides for employee travel expenses for approved conferences and trainings.

54425- Training: \$3,500 - This account provides for approved business conference fees, tuition and training expenses necessary for employee education and certifications.

54433- Postage: \$50 - This account provides for postage charges occurred in conducting business and will be allocated monthly.

54434- Freight Charges: \$450,000 - This account provides for freight expenses that come with shipping in products and materials.

54435- Television: \$1,300 - This account provides for monthly television charges for the package store.

54436- Professional Services: \$300 - This account provides for the hiring of professional services for repairs/maintenance/consulting/etc. for the package store.

54438- Legal Fees: \$15,000 - This account provides for the fees associated with legal consulting and action taken on behalf of the package store.

54439- Insurance: \$37,000 - This account provides for the monthly insurance premium paid to AML JIA.

Narrative (cont.)

~~54450- Permits: \$2,000 - This account provides for the annual fees for the liquor, tobacco, and business licenses, as well as any other permits/license fees necessary to operate the package store.~~

54505- Gas/Diesel: \$2,000 - This account provides for fuel charges for the one vehicle that is used by the package store and will be allocated monthly.

54526- Light Vehicle R&M: \$1,000 - This account provides for parts and materials used to repair and maintain the one truck used by the package store.

54620- Maintenance/Support: \$500 - This account provides for IT and software support for the network and POS system used by the package store.

54625-Computer Equipment: \$1,000 - This account provides for the purchase of computer equipment for the two cash register stations and the one admin computer for the package store.

54527-General Admin Overhead: \$150,000 - This account provides for the services provided to the package store that are paid for under the general fund including labor and materials (clerk LBCB, finance-payables, financials, etc.)

54701-Transfer to GF- FEC: \$50,000 - This account provides for enhancing the Recreation and Youth Center facilities and programs and expand possibilities for hosting community events.

54702-Transfer to GF- Comm. Support: \$71,750 - This account provides for donations/sponsoring community activities.

54703-Transfer to GF - Wells Fargo Loan: \$500,000 - This account provides for repayment of the Wells Fargo Loan.

54901-Miscellaneous: \$0 - This account provides for unanticipated expenses that do not fit in any other category - Not expected to be used.